

**Exhibit**

21

AIS-5 Case History

BRICKCHURCH ENTERPRISES, INC.

22-70914

NYE08

Hist Date	Hist User SEID	Hist Comment
5/3/2022 5	9994	New Case Added to ENS from Electronic Notice Dated 05/02/2022. Section 341 Notice, Chapter 11, Corporation (Partnership)
5/3/2022 9	9989	CAG program assigned case to employee 834 SYLVIA Chapter: 11, Liability: \$0.00 Entity: BMF, BOD: SB
5/4/2022 5	9996	Follow-up action created. Entered by: 81SNB Last Review: Blank Follow-up Date: Tue May 24 00:00:00 CDT 2022 Comments: ICR
5/4/2022 8	9997	ALS Research Found No Liens for TIN: 04-3417524
5/4/2022 8	9987	APOC: ***** APOC INITIATED *****
5/4/2022 8	9987	APOC: Est Bal <= ZERO on (04-3417524,02,201903)
5/4/2022 8	9987	APOC: Est Bal <= ZERO on (04-3417524,02,202003)
5/4/2022 8	9987	APOC: Est Bal <= ZERO on (04-3417524,02,202103)
5/4/2022 8	9987	APOC: Est Bal <= ZERO on (04-3417524,02,202203)

### AIS-5 Case History

5/27/2022	9987	Original Proof Of Claim: TIN MFT PERIOD CT EP Tax Penalties Interest 04-3417524 2 201903 P d \$100.00 \$0.00 \$0.00 04-3417524 2 202003 P d \$100.00 \$0.00 \$0.00 04-3417524 2 202103 P d \$100.00 \$0.00 \$0.00 04-3417524 2 202203 P d \$100.00 \$0.00 \$0.00 Claim Amounts: Secured: \$0.00 Priority: \$400.00 General: \$0.00 Total: \$400.00
5/27/2022	XZNBB	Per E-Mail With Attachments From Assigned Specialist, Generated L982 And L986 Letters And Sent Them To Debtor.
5/27/2022	LS5BB	Briefly review case per assigned specialist requests & reply: • The returns attached with your message are F1120 of 202003 & 202103. Debtor is still due F1120 of 201903. • Debtor claimed \$24,000 each year with 202003 & 202103 Form 1120s as salaries & wages but NO records of any Form 941's? Where debtor reported the payroll taxes? • Unable to open the petition you sent me as message stated file damaged • Did you search for Louise Blouin's TIN? Did she file any Form 1040's? Who are the recipients of \$24,000 salaries/wages claimed on Form 1120's? Regardless her residency, any person or corporation makes income in USA must file income tax returns. • Finally but not lastly, you need to monitor the sell, and proposed plan by debtor, if any tax obligation from selling assets, that will be claimable thru bankruptcy proceeding.
		Chapter 11 Initial Case Review (BMF)  Stay Violations: None Prepackaged Plan: No Significant case criteria: Not warranted TEGE/Counsel Referral: Not warranted Adequate Protection: No liens  Compliance Review: Filing Requirements: 1120 Last Filed Returns: 02 201803 Del Returns: None – Obtained copies of returns for 02 201903, 02 202003 and 02 202103 from debtors attorney. Type depositor: N/A – No 941 Filing Requirements FTD's: N/A – No 941 Filing Requirements Election made: Corporation

## AIS-5 Case History

6/1/2022 1	81SNB	<p>Nature of Business: Single Asset Real Estate  Business Operation date: 04/1998  Owner/President: Louise Blouin, Riedstrasse 61 3920, Zermatt, Switzerland. Debtor is not a resident of US and does not have SSN.</p> <p>Schedules/SOFA:</p> <p>Sch A: lists Real Property located @ 366 Gin, Lane, Southampton, NY 11968, This is a residential single-family guest house with its own legal description deed, but which is part of a 4-acre residential ocean-front estate property compound consisting of a mansion as the main house. The estate is valued @ \$63,000,000.00. Outstanding mortgage: \$43,376,485.00. Potential equity: \$19,623,515.00.</p> <p>Sch B: Lists no personal property.</p> <p>Sch D: Lists Secured claim valued @ \$43,676,485.00. IRS does not hold a secured claim.</p> <p>Sch E/F: Lists total claims, valued @ \$10,568,604.00. IRS does not hold any priority or non-priority claims.</p> <p>Sch G: Lists Exclusive Right to Sell Real Estate Listing Agreement Rental Listing Agreement with Sothebys Int'l Realty Inc., 50 Nugent Street, Southampton, NY 11968.</p> <p>Sch H: Lists the following Co-Debtors:  Aberdeen Enterprises, Inc.  C/O BCI Management  165 Broadway, 23rd Floor  New York, NY 10060  Cross-collateralized second mortgage on 376 Gin Lane.  Louise Blouin  Riedstrasse 80 3920  Zermatt  Switzerland  Personal guarantee  Mathew Kabatoff  Riedstrasse 80 3920  Zermatt  Switzerland  Personal guarantee</p>
		<p>SOFA:</p> <p>Gross Revenue from Rental income:  From: 01/01/2021 To: 12/31/2021 - \$750,000.00  From: 01/01/2020 To: 12/31/2020 - \$250,000.00</p> <p>Litigation:  JGB PARTNERS, LP, JGB  CAPITAL, LP, JGB (CAYMAN)  ANCONA LTD. and JGB</p>

### AIS-5 Case History

PLYMOUTH ROCK LLC  
v.  
BRICKCHURCH  
ENTERPRISES, INC.,  
ABERDEEN ENTERPRISES,  
INC., NEW YORK STATE  
DEPARTMENT OF TAXATION  
AND  
FINANCE, THE STATE OF  
NEW YORK, TOWN OF  
SOUTHAMPTON TOWN AND  
SCHOOL TAX COLLECTOR,  
THE VILLAGE OF  
SOUTHAMPTON VILLAGE  
TAX COLLECTOR, SUFFOLK  
COUNTY WATER AUTHORITY  
Case# 623208/2019

Nature of case: Foreclosure Suffolk County Supreme Court, Riverhead, NY  
Status: Pending

Interested Parties:

Louise Blouin, Riedstrasse 61 3920, Zermatt, Switzerland, Sole Director of Debtor  
Brickchurch Ent (BVI) LTD, C/o BCI Management, 165 Broadway, 23rd Floor, New York, NY 10006  
Owner of 100% of shares of stock of Debtor Corporation

NFTL filed: No

Refile Date: N/A No liens

Collection activity on ICS: Case was open 09/22/2016 for R/O to secure erroneous refund. Case was closed 11/03/2016.

Accurint: Limited information found on Accurint.

Exam Issues: No

TEGE issues: No

Related Bankruptcies: None

Prior Bankruptcies: None.

APOC Flag: LFR/Not Filed for 02 201903, 02 202003, 02 202103 and 02 202203. Contact attorney to secure returns & cleared flags.

LLCs: No

TFRP: N/A – No 941 Filing Requirements.

Employee Leasing: No

Subsidiaries or Parent Company: None

Defendant Name:

### AIS-5 Case History

		Returns: None
6/1/2022	81SNB	<p>341 FMC: 06/01/2022. Attendance: No issues requiring attendance</p> <p>Letters to DIP or Trustee: L982 &amp; L986 w/Pub1 mailed 06/01/2022</p> <p>Deadlines: Chapter 11 Plan &amp; Disclosure statement due by: 08/29/2022.</p>
6/1/2022	81SNB	<p>Actions taken: Called attorney and secured copies of returns for 02 201903, 02 202003 and 02 202103 showing no balances due. Review of returns show employee wages being paid in the amount of \$24,000. Contacted attorney, debtor pays employees under 1099's to upkeep property. No 941 filing requirements. POC not required. Emailed specialist D. Dalm L982 &amp; L986 w/Pub 1 on 06/01/2022 to be mailed to DIP.</p>
7/18/2022	81SNB	<p>POA: Case will be held open to monitor for sale of property for possible capital gains.</p> <p>Working F/u Report - Per Pacer Hearing scheduled for 8/31/2022 at 10:30 AM at Courtroom 960 (Judge Trust), CI, NY. (RE: related document(s)44 Motion to Dismiss Case filed by Creditor JGB Partners, LP, Creditor JGB Capital, LP, Creditor JGB (Cayman) Ancona, Ltd., Creditor JGB Plymouth Rock, LLC) (ymm) (Entered: 07/12/2022)</p>
11/14/2022	81SNB	<p>POA: F/u for possible case dismissal</p> <p>Working F/u Report - Review of Pacer shows this case is still open in the BC. Debtor, Louise Blouin is a sole prop of Single Asset Real Estate - Luxury property located in the Hamptons valued @ \$63 million.</p> <p>The petition stated that Ms. Blouin did not have a SSN and is a resident of Switzerland.</p> <p>Filing requirements: 1120.</p> <p>At the time of petition debtor had unfiled 1120 returns for 2019, 2020 and 2021. Contact was made with attorney and copies of returns were provided for 2019, 2020 and 2021 showing no balances due to IRS. Returns showed salaries &amp; wages being paid in the amount of \$24K each year but no 941 filing requirements or returns being filed. During call with attorney, I was informed they were 1099 employees. No POC was filed. Case was being held open for potential capital gains as debtors' intentions are to sell the property in the bankruptcy. Review of IDRS now shows the returns for 2019, 2020 and 2021 posted with no balances due, however there are -L freezes on all tax periods.</p> <p>There is also a balance due of \$50,000 for MFT 13 202103 ASSESSED ON 09/19/2022.</p> <p>Secured email was sent to exams coordinator requesting copies of proposed exam assessments.</p> <p>Government bar date was 10/31/2022.</p> <p>Review of Pacer shows Expedited Motion to Avoid Lien with Internal Revenue Service \$10,541,935, Filed by Camisha Simmons on behalf of Brickchurch Enterprises, Inc.. (Simmons, Camisha) (Entered: 11/11/2022)</p> <p>Expedited Motion to Authorize/Direct Debtors Motion for Entry of an Order Striking, Voiding and Avoiding Lien Filed in Violation of Automatic Stay (11 U.S.C. § 362(k)) and For Sanctions Filed by Camisha Simmons on behalf of Brickchurch Enterprises, Inc. (RE: related document(s)168 Motion to Avoid Lien filed by Debtor Brickchurch Enterprises, Inc.). (Simmons, Camisha) (Entered: 11/11/2022)</p> <p>Debtors' attorney is requesting hearing to be held on 11/17/2022.</p> <p>No liens have been filed under EIN 04-3417524.</p>

## AIS-5 Case History

		<p>Review of ICS shows case closed in 2018.          No information under EIN found on Accurint.          Researched Motion and found R/O – Spencer Gould.          Contacted R/O to discuss case. R/O stated that ITIN was obtained for debtor and liens were filed using debtors ITIN#.          R/O also provide me the following information:          Aberdeen Enterprises Holdings BVI Ltd is 100% owner of Brickchurch Enterprises BVI Ltd.          Brickchurch Enterprises BVI Ltd is 100% owner of Debtor (Louise Blouin).          Ms. Blouin was a shareholder of the following 2 companies:          Louise Blouin Media          ArtNow Inc.          Debtor was assessed TFRP on both companies. Debtor disputes that she responsible for TFRP for either company. While one of the companies bears her name, Ms. Blouin was never a director, manager or employee of either company.          Ms. Blouin is not a citizen of the United States, and her involvement with both companies was that solely as shareholder.          IRS filed the following liens on 08/17/2022:</p> <ul style="list-style-type: none"> <li>• One naming the taxpayer as Aberdeen Enterprises Holdings BVI Ltd as Nominee of Louse T. Blouin, in the amount of \$1,298,164</li> <li>• One naming the taxpayer as Aberdeen Enterprises Holdings BVI Ltd as Nominee of Louse T. Blouin, in the amount of \$1,697,948.23</li> <li>• One naming the taxpayer as Aberdeen Enterprises Holdings BVI Ltd as Nominee of Louse T. Blouin, in the amount of \$1,844,814.71</li> <li>• One naming the taxpayer as Aberdeen Enterprises Holdings BVI Ltd. as Nominee of Louise T. Blouin, in the amount of \$429,990.72</li> <li>• One naming Debtor (Brickchurch Enterprises, Inc) as Nominee of Louise T. Blouin, in the amount of \$1,298,264.09.</li> <li>• One naming Debtor (Brickchurch Enterprises, Inc.) as Nominee of Louise T. Blouin, in the amount of \$1,697,948.23</li> <li>• One naming Debtor (Brickchurch Enterprises, Inc.) as Nominee of Louise T. Blouin, in the amount of \$1,844,814.71</li> <li>• One naming Debtor (Brickchurch Enterprises, Inc.) as Nominee of Louise T. Blouin, in the amount of \$429,990.72.</li> </ul>
11/14/2022	81SNB	
11/14/2022	81SNB	POA: Discuss case with R/O and GM and refer to counsel.

### AIS-5 Case History

		Review case with assigned specialist & sent email to IRS Counsel
11/15/2022	LS5BB	<p>Ch 11 22-70914 filed on 04/30/2022. Reason 4 Ch 11 filing to stop the foreclosure real property list as \$63 million on Sch A.</p> <p>At time of petition, IRS was listed as for noticing purposes only &amp; initial case review found no open assessed balance but delinquent F1120 for 201903, 202003 &amp; 202103. Specialist made contacts and secured returns from debtor's attorney. All 3 F1120's showing no tax due &amp; therefore, specialist did not file Claims, while Order granted &amp; set Government bar-date 10/31/2022.</p> <p>It brought to my attention today due to request case discussion by assigned specialist:</p> <p>RO Spencer Gould filed several nominee liens in Aug 2022.</p> <p>One naming Debtor as Nominee of Louise T. Blouin, in amount of \$1,298,264.09.</p> <p>One naming Debtor as Nominee of Louise T. Blouin, in amount of \$1,697,948.23</p> <p>One naming Debtor as Nominee of Louise T. Blouin, in amount of \$1,844,814.71</p> <p>One naming Debtor as Nominee of Louise T. Blouin, in amount of \$429,990.72.</p> <p>From my review w/ assigned specialist, there are multi-layers of entities/businesses:</p> <p>Louise T Blouin is 100% owner of Aberdeen Enterprises Holding BVI Ltd.</p> <p>Aberdeen Enterprises Holdings BVI Ltd is 100% owner of Brickchurch Enterprises BVI Ltd.</p> <p>Brickchurch Enterprises BVI Ltd is 100% owner of Debtor Brickchurch Enterprises, Inc, the debtor.</p> <p>Brickchurch Enterprises, Inc. (Debtor) owns the \$63 million property.</p> <p>Since the nominee liens filed post-petition, Debtor, now thru it's counsel filed Motion for Entry of an Order Striking, Voiding and Avoiding Lien Filed in violation of Automatic Stay (11 U.S.C. § 362(k)) and For Sanctions against IRS on 11/11/2022 with expedite hearing but no date/schedules yet.</p> <p>Email to IRS Counsels with above info &amp; complete referral package follow soon as specialist completed related documents/writing.</p>
11/15/2022	LS5BB	

### AIS-5 Case History

11/16/2022	81SNB	<p>Discussed case with R/O &amp; GM. Debtor filed Chapter 11 on 04/30/2022. Debtor is Single Asset Real Estate. Property located @ 366 Gin Lane, Southampton, NY 11968, valued at \$63 million on Schedule A. Reason debtor filed chapter 11 was to avoid/delay foreclosure of property. Debtors plan was to refinance/sell the property while in chapter 11. ICR shows IRS was listed "for noticing purposes only". Initial case review found no open assessments but delinquent tax returns for 02 201903, 02 202003 &amp; 02 202103. Contact was made with debtor's attorney and returns were secured. All 3 returns showed no tax due, therefore no POC was filed. Order granted &amp; set Government bar-date 10/31/2022.</p> <p>During my F/u review on 11/14/2022 Pacer showed Expedited Motion to Avoid Lien with Internal Revenue Service \$10,541,935, Filed by Camisha Simmons on behalf of Brickchurch Enterprises, Inc.. (Entered: 11/11/2022) Expedited Motion to Authorize/Direct Debtors Motion for Entry of an Order Striking, Voiding and Avoiding Lien Filed in Violation of Automatic Stay (11 U.S.C. § 362(k)) and For Sanctions Filed by Camisha Simmons on behalf of Brickchurch Enterprises, Inc. (RE: related document(s)168 Motion to Avoid Lien filed by Debtor Brickchurch Enterprises, Inc.). (Entered: 11/11/2022)</p> <p>Further review of this case revealed liens were filed by R/O Spencer Gould who had an open case on Louise Blouin, ITIN . The lien was due to civil penalties assessed against Louise Blouin as a responsible party to the unpaid trust funds accrued by Art Now Inc (Art Now) EIN: and Louise Blouin Media Inc (LBM Inc) EIN:</p> <p>The total of these liabilities was assessed @ \$5,557,919.33 as of 6/30/2022. The property in bankruptcy is one of the properties in which the nominee liens were filed.</p> <p>Continued...</p>
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### AIS-5 Case History

		<p>There are multi-layers of entities/businesses:          Louise T Blouin is 100% owner of Aberdeen Enterprises Holding BVI Ltd.          Aberdeen Enterprises Holdings BVI Ltd is 100% owner of Brickchurch Enterprises BVI Ltd.          Brickchurch Enterprises BVI Ltd is 100% owner of Debtor Brickchurch Enterprises, Inc.          Brickchurch Enterprises, Inc. owns the \$63 million property.</p> <p>Aberdeen purchased the Southampton properties at 366 and 376 Gin Lane in 1998 and held title to both. September of 2000, Brickchurch Enterprises Inc was created by Blouin as a real estate holding company to divide ownership of the two residences on the plot; so that Aberdeen had title to 366 Gin Lane and Brickchurch had title to 376 Gin Lane. The transfer was made for no consideration.</p> <p>Since the nominee liens filed post-petition, Debtor, now thru its counsel filed Motion for Entry of an Order Striking, Voiding and Avoiding Lien Filed in violation of Automatic Stay (11 U.S.C. § 362(k)) and For Sanctions against IRS on 11/11/2022 with expedite hearing but no date/schedules yet.</p> <p>Actions taken: Prepared referral to IRS Counsel/AUSA to defend IRS' position and forwarded to GM for review.</p>
11/16/2022	81SNB	POA: F/u for case assignment
11/16/2022	7SMBB	<p>Specialist assigned to the case reached out to me because she was having difficulty obtaining transcripts from TDS for Louis Blouin, who is 100% owner of the Debtor. She wanted to know if we are able to pull up an ITIN with a * on it. I attempted to pull up the transcripts from TDS but received the following error message: "Technical Difficulties - The system is experiencing technical difficulties processing your request". The Specialist stated that this was the same message she received. I reached out to another Specialist to find out if there was a way to obtain transcripts and was told that we would not be able to get the transcripts because of the ITIN and the asterisk.</p> <p>Working F/u Report - Case was referred to IRS Counsel/AUSA to defend IRS against debtors Expedited Motion to Avoid Lien with Internal Revenue Service \$10,541,935, Filed by Camisha Simmons on behalf of Brickchurch Enterprises, Inc.. on 11/11/2022.</p>
11/21/2022	81SNB	<p>Debtors counsel was requesting hearing date of 11/17/2022.</p> <p>Review of Pacer shows no hearing date as been scheduled at this time.</p> <p>POA: F/u for case assignment &amp; hearing date.</p>
11/21/2022	LS5BB	Phone called with RS Counsel Theresa McQueeney & went over case details.

**AIS-5 Case History**

11/23/2022	81SNB	Discussed case with Theresa McQueeney (IRS Counsel) case will be referred to DOJ for further case handling.
		<p>POA: Continue to monitor case status.</p> <p>Received the following email from IRS Counsel:</p> <p>Speak with you next week.</p> <p>Theresa McQueeney Office of Chief Counsel IRS, SB/SE 1600 Stewart Ave., Suite 601 Westbury, NY 11590 Phone: (516) 688-1720 Fax: (855) 606-3268 Email: Theresa.g.mcqueeney@irsounsel.treas.gov</p> <p>Responded with the following:</p> <p>GM Theresa,</p> <p>Thank you,</p> <p>Anne Sylvia Bankruptcy Specialist</p> <p>Internal Revenue Service 290 Broadway, 5th Floor</p>

### AIS-5 Case History

11/28/2022	81SNB	New York, NY 10007 Tel: 267-941-6240 Fax: 844-211-4414 One Insolvency
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## AIS-5 Case History

11/28/2022	<p>Received the following email cc:</p> <p>Yes, DOJ will be handling. Will confirm the assigned attorney shortly. He's in another hearing at the moment.</p> <p>From: McQueeney Theresa G &lt;Theresa.G.McQueeney@IRSCOUNSEL.TREAS.GOV&gt;  Sent: Monday, November 28, 2022 9:45 AM  To: Beckmann, Diane (USANYE) &lt;DBeckmann@usa.doj.gov&gt;; Conner, Laura M. (TAX) &lt;Laura.M.Conner@usdoj.gov&gt;; Katinsky, David M. (TAX) &lt;David.M.Katinsky2@usdoj.gov&gt;  Cc: Greene, Sean (USANYE) &lt;SGreene@usa.doj.gov&gt;; Huang Jian Ping T &lt;JianPing.T.Huang@irs.gov&gt;; Gould Spencer &lt;Spencer.Gould@irs.gov&gt;; Sylvia Anne &lt;Anne.Sylvia@irs.gov&gt;  Subject: [EXTERNAL] RE: [EXT] RE: Bric*  Importance: High</p> <p>Laura, please let us know ASAP that DOJ is handling Brickchurch and who it is assigned so that AUSA Diane Beckman does not need to take any further action.</p> <p>Thank you.  Theresa  (516) 688-1720</p> <p>From: Beckmann, Diane (USANYE) &lt;Diane.Beckmann@usdoj.gov&gt;  Sent: Monday, November 28, 2022 9:29 AM  To: Conner, Laura M. (TAX) &lt;Laura.M.Conner@usdoj.gov&gt;; McQueeney Theresa G &lt;Theresa.G.McQueeney@IRSCOUNSEL.TREAS.GOV&gt;; Sklarew, Peter A. (TAX) &lt;Peter.A.Sklarew@usdoj.gov&gt;; Katinsky, David M. (TAX) &lt;David.M.Katinsky2@usdoj.gov&gt;  Cc: Peterson Brian E &lt;Brian.E.Peterson@IRSCOUNSEL.TREAS.GOV&gt;; Greene, Sean (USANYE) &lt;Sean.Greene@usdoj.gov&gt;; Huang Jian Ping T &lt;JianPing.T.Huang@irs.gov&gt;; Gould Spencer &lt;Spencer.Gould@irs.gov&gt;; Sylvia Anne &lt;Anne.Sylvia@irs.gov&gt;  Subject: RE: [EXT] RE: Bric*</p> <p>Hi All—</p> <p>I just want to confirm that DOJ will be handling this?  Objections are due tomorrow 11/29 and there is a conference on Wednesday (11/30).</p> <p>Thanks,  Diane</p>
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### AIS-5 Case History

		Received the following email cc from IRS Counsel:
11/28/2022	81SNB	Continued....
11/28/2022	81SNB	Thanks! Theresa (516) 688-1620

AIS-5 Case History

11/30/2022	81SNB	<p>Received the following email from Exams stating that they will not pursue an examination of the debtors 201903-202103 Forms 1120:</p> <p>Hi Laurie!</p> <p>LB&amp;I will not pursue an examination of the 201903-202103 Forms 1120 because there aren't enough potential material adjustments to overcome the large tax loss and large net operating loss carryover to warrant the costs of examination.</p> <p>Accepted as Filed. Returns are in Status 06, so no survey reason code needed.</p> <p>Thanks</p> <p>Craig Campbell</p>
11/30/2022	81SNB	Received cc on the following emails between IRS Counsel and IRS Tax:
11/30/2022	81SNB	Continued...
11/30/2022	81SNB	

### AIS-5 Case History

		Continued....
11/30/2022	81SNB	Thanks! Theresa (516) 688-1720 Continued... Continued....
11/30/2022	81SNB	Continued....

### AIS-5 Case History

		<p>Received the following email from IRS Counsel:</p> <p>Thanks, Theresa (516) 688-1720</p> <p>Responded with the following:</p> <p>GM Theresa,</p>
11/30/2022	81SNB	Anne



### AIS-5 Case History

11/30/2022	81SNB	<p>Received the following email from RO:</p> <p>Hi Anne,</p> <p>Did you maintain copies of the recently secured returns from Brickchurch. And if so, can you forward copies to me please?</p> <p>Sincerely yours,</p> <p>Spencer Gould Associate Vice-President NTEU Chapter 47 Revenue Officer</p> <p>Actions taken: Attached copies of the requested returns to email response below:</p> <p>GM Spencer,</p> <p>Here are the copies of the 2019, 2020 &amp; 2021 1120's that I secured from debtors attorney back in May. As I mentioned prior, there was a -L freeze on all 3 tax periods when I reviewed this case earlier this month. I contacted exams to see if there was going to be any assessments made to determine liability and they sent me the following response below. Thought you may have some input on this.</p> <p>Anne</p> <p>-----</p> <p>Hi Laurie!</p> <p>LB&amp;I will not pursue an examination of the 201903-202103 Forms 1120 because there aren't enough potential material adjustments to overcome the large tax loss and large net operating loss carryover to warrant the costs of examination.</p> <p>Accepted as Filed. Returns are in Status 06, so no survey reason code needed.</p> <p>Thanks</p> <p>Craig Campbell</p>
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### AIS-5 Case History

11/30/2022	81SNB	User 81SNB has accessed Draft Copy to print form 6338.
11/30/2022	81SNB	User 81SNB has accessed Draft Copy to print form 6338.
11/30/2022	81SNB	User 81SNB has accessed Draft Copy to print form 6338.
11/30/2022	81SNB	User 81SNB has accessed Draft Copy to print form 6338.
11/30/2022	81SNB	POA: F/u for approval to file
12/1/2022	81SNB	User 81SNB has accessed Draft Copy to print form 6338.
12/1/2022	81SNB	User 81SNB has accessed Draft Copy to print form 6338.
12/1/2022	81SNB	User 81SNB has accessed Draft Copy to print form 6338.
12/1/2022	81SNB	The POC statement 1 was changed from Liability under IRC Section 6672 as responsible person of to Civ Pen is for TFRP under IRC 6672 entitled to Priority 507(a)(8)(C) by 81SNB.
12/1/2022	81SNB	User 81SNB has accessed Draft Copy to print form 6338.
12/1/2022	81SNB	User 81SNB has accessed Official Filing Copy to print form 6338.
12/1/2022	81SNB	User 81SNB has set the EPOC status to Accepted by Court (Regular). Proof Required set to Accepted.

### AIS-5 Case History

		Received the following email from USDOJ:
12/2/2022	81SNB	POA: F/u for allowance of IRS POC & Sale of Property Working F/u Report - Review of Pacer shows IRS POC was accepted as claim# 13. Latest Docket entry: Letter Filed by Brett Messinger on behalf of Brickchurch Enterprises, Inc. (RE: related document(s)169 Motion to Authorize/Direct filed by Debtor Brickchurch Enterprises, Inc.) (Attachments: # 1 Proposed Order # 2 IRS Debtor Email exchange # 3 IRS Stipulation - DOJ Tax redline) (Messinger, Brett) (Entered: 12/05/2022)
12/5/2022	81SNB	POA: Continue to monitor

### AIS-5 Case History

12/7/2022	81SNB	Working F/u Report - Review of Pacer shows Stipulation and Proposed Order by and between Brett L. Messinger, Attorney for Debtor and Edward J. Murphy, Attorney for the IRS Resolving Debtor's Motion for Entry of an Order Striking, Voiding and Avoiding Lien in Violation of the Automatic Stay (11 U.S.C. § 362(k)) and for Sanctions. Debtor and IRS agree that upon withdrawal of the four Notices of Federal Tax Liens as set forth above, the Debtors Motion for Entry of an Order Striking, Voiding and Avoiding Lien Filed in Violation of Automatic Stay (11 U.S.C. § 362(k)) and For Sanctions [Dkt. No. 168] is withdrawn (RE: related document(s)168 Motion to Avoid Lien). SO ORDERED on 12/6/2022 (dnb) (Entered: 12/06/2022)
12/14/2022	81SNB	Working F/u Report - Review of Pacer shows On December 9, 2022 ("Closing Date"), the Debtor closed on the post-petition financing approved by the Court pursuant to the Order (I) Authorizing Debtor to Obtain Post-Petition Secured Financing Pursuant to 11 U.S.C. §§ 105, 361, 362 and 364, and (II) Granting Liens and Super-Priority Claims [Dkt. No. 172] ("DIP Financing Order") and/or DIP Loan Agreement. 1 On the Closing Date, Debtor's pre-petition secured lender JGB Partners, LP, JGB Capital, LP, JGB (Cayman) Ancona, Ltd., JGB Plymouth Rock, LLC (collectively, "JGB") was paid the \$44.5 million Settlement Amount and the Assignment contemplated under the Payoff Order and DIP Financing Order was effectuated. The Debtor hereby certifies that the requirements of the Payoff Order have been satisfied. Dated: December 12, 2022
		Received the following email from IRS Counsel:  Happy New Year.
12/28/2022	81SNB	Continued...

### AIS-5 Case History

		Continued -
12/28/2022	81SNB	Continued.... Continued -
12/28/2022	81SNB	Thank you. Theresa McQueeney

### AIS-5 Case History

12/28/2022	81SNB	Working F/u Report - Reviewed Pacer per IRS Counsel's request. No other bankruptcies have been filed by Louise Blouin, Aberdeen or any of the associated entities at this time. POA: Continue to monitor case closely Working F/u Report - Review of Pacer shows:
		<p>Notice to Take Deposition of Internal Revenue Service Filed by Brett Messinger on behalf of Brickchurch Enterprises, Inc. (Messinger, Brett) (Entered: 12/28/2022)</p> <p>Debtor Brickchurch Enterprises, Inc. ("Debtor") hereby notifies you that you are required to designate a person authorized to testify on behalf of the Internal Revenue Service regarding the following matters:</p> <ol style="list-style-type: none"> <li>1. The Proof of Claim (Claim No. 13) filed by the Internal Revenue Service on December 1, 2022 in this Proceeding.</li> <li>2. The Federal Tax Liens filed by the Internal Revenue Service against the property known at 366 Gin Lane, Southampton, New York.</li> <li>3. The investigation done by the Internal Revenue Service in making its determination that Debtor is the alter ego and/or nominee of Louise T. Blouin.</li> <li>4. Any payments made by Louise Blouin Media, Inc. and/or ArtNow, Inc. to the Internal Revenue Service for employment taxes between the years 2010 and 2018.</li> <li>5. Communications between the Internal Revenue Service on the one hand, and Louise Blouin Medial, Inc., ArtNow, Inc. and/or Louise Blouin on the other hand. Case 8-22-70914-ast Doc 206 Filed 12/28/22 Entered 12/28/22 15:56:35</li> </ol> <p>DM1\13738024.1</p> <ol style="list-style-type: none"> <li>6. Whether the Internal Revenue Service was provided notice of the filing of this proceeding by the Debtor.</li> <li>7. Notices provided to Louise Blouin for Tax Fund Recovery Penalties, including but not limited to the service of Form Letter 1153.</li> <li>8. Notices provided to Louise Blouin under 26 U.S.C. § 6672.</li> <li>9. Proof of service of the Notices for Tax Fund Recovery Penalties and/or under 26 U.S.C. § 6672.</li> </ol> <p>The deposition will commence on January 23, 2023, beginning at 9:30 a.m. and continuing day to day until completed at the offices of Duane Morris LLP, 1540 Broadway, New York, NY 10036, or at such other time and place as is mutually agreed to between the parties, before a Notary Public or other official authorized by law to administer oaths and a court reporter.</p>
1/5/2023	9 81SNB	Continued..

### AIS-5 Case History

		<p>Continued...</p> <p>Pacer also shows:</p> <p>Amended Notice of Motion/Presentment of the Debtor Objecting to the Proof of Claim filed by Internal Revenue Service. Objections to be filed on 02/15/2023. Hearing on Objections, if any, will be held on: 02/22/2023. Filed by Camisha Simmons, Brett Messinger on behalf of Brickchurch Enterprises, Inc. (RE: related document(s)205 Motion to Object/Reclassify/Reduce/Expunge Claims filed by Debtor Brickchurch Enterprises, Inc.) Hearing scheduled for 2/22/2023 at 11:00 AM at Courtroom 960 (Judge Trust), CI, NY. (Messinger, Brett) Modified on 12/29/2022 to remove presentment date from docket text (alh). (Entered: 12/29/2022)</p> <p>Actions taken: Emailed IRS Counsel Theresa McQueeney copies of the Notice to take deposition and the Motion Objecting to IRS POC.</p> <p>Received the following email response:</p>
1/5/2023 9	81SNB	<p>POA: F/u for case status and next POA.</p> <p>Received the following email from IRS Counsel:</p>
1/12/2023	81SNB	<p>Thanks, Theresa</p> <p>POA: Continue to monitor</p>